



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104, Post Office Box 12827, Raleigh, NC 27605-2827 (919) 733-4222 No. 12 2000

### Certificate Renewals Will Be Mailed Early

North Carolina CPAs will find more than holiday bills in their mailboxes in late January and early February.

The Board will mail 2001-2002 certificate renewal forms to all North Carolina licensees in mid- to late January. Although the certificate renewal forms will be mailed about three months earlier than usual, the annual certificate renewal deadline will remain June 30.

According to Robert N. Brooks, the Board's Executive Director, the decision to mail the renewal forms in January, rather than April, was made by the Board to accommodate licensees and also to allow Board staff more time to process the renewal forms.

Says Brooks, "Over the years, a significant number of licensees have asked the Board to consider mailing the certificate renewal forms prior to April 15."

"A majority of our licensees are in industry, not public practice, and these licensees have long expressed a desire to complete and submit the certificate renewal form soon after the deadline for completing the annual continuing professional education (CPE) requirement."

"Pursuant to the Board's rule on certificate renewal (21 NCAC 8J .0101), all active CPAs must renew their certificates annually by July 1," explains Brooks. "However, there is not a rule that addresses when the Board must

send out the renewal forms. It just makes sense to send out the renewal forms early and let the licensees submit the forms as early as they can."

Another benefit of extending the certificate renewal period is the projected "leveling out" of work flow for the Board staff.

Buck Winslow, Manager of Licensing, believes that a large portion of licensees will complete the renewal form and submit it to the Board well before the June 30 deadline.

"Because so many of the renewals generally come in during late May and June, every year the Board must hire seasonal personnel to help process renewals," explains Winslow.

"By spreading the renewal period over five months instead of less than three months, I think staff will be better able to keep up with the demand."

"I think a number of licensees will complete the form and submit it to the Board early," says Winslow. "I certainly hope that the licensees will take advantage of the opportunity to submit their renewal forms early."

Although the certificate renewal deadline will remain June 30, licensees are encouraged to complete and submit their renewal forms as early as possible.

If you have questions about the renewal form, please contact the Board by telephone at (919) 733-4222.

### CPA Firm Renewal and SQR Compliance Due

All CPA firms, individual practitioners, partnerships, professional limited liability companies and registered limited liability partnerships must complete their CPA firm renewal and SQR compliance form and have it postmarked by December 31, 2000.

Pursuant to 21 NCAC 8J .0111, failure to submit the properly completed form by the deadline may result in disciplinary action by the Board.

If your CPA firm has not received its form or if you have questions about the form, please contact the Board's Licensing Section by telephone at (919) 733-1421 or (919) 733-4223.

[www.state.nc.us/cpabd](http://www.state.nc.us/cpabd)

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## Licensing Activity

### Reinstatements

Kimberly Neil Evans #13689  
Marshall Kim Harkins #15076  
Roger Michael Jones #20480  
Patrick Matthew Shaughness  
#23130  
Elizabeth Batchelor West #16059

### Reissuance

William H. Witbrodt #16567

## Board Approves Publication of CPE Conditionals

At its October 9, 2000, meeting, the Board approved a policy allowing publication of the name and city of any licensee whose license is placed on conditional status for failure to complete the Board's annual CPE requirement [21 NCAC 8G .0401(e)] prior to the end of the calendar year.

The policy is effective beginning with licensees who are placed on conditional status for first failure within a five calendar year period to complete the annual CPE requirement before the deadline of December 31, 2000, and those licensees who are placed on conditional status and fined a \$100.00 civil penalty for second failure within a five year period to complete the annual CPE requirement before the December 31, 2000, deadline [21 NCAC 8G .0406(b)(1)(2)].

## Board Office Closed

The offices of the North Carolina State Board of CPA Examiners will be closed Monday, December 25, 2000, and Tuesday, December 26, 2000, in observance of Christmas.

In addition, the Board will be closed Monday, January 1, 2001, in observance of New Year's Day.

The Board's web site ([www.state.nc.us/cpabd](http://www.state.nc.us/cpabd)) will be available during these times.

## AICPA Releases SSARS No. 8

The Accounting and Review Services Committee (ARSC) of the American Institute of CPAs (AICPA) recently issued Statement on Standards for Accounting and Review Services (SSARS) No. 8, *Amendment to Statement on Standards for Accounting and Review Services No. 1, Compilation and Review of Financial Statements*.

SSARS No. 8 will make fundamental changes to the way in which accountants view the compilation engagement. SSARS No. 8 creates new options for accountants when performing compilation engagements in which the financial statements are not expected to be used by a third party, and also allows the accountant to use his or her professional judgment in dealing with the client. Some of the major changes are:

- Revising the definition of submission. By modifying the definition of submission, the majority of the applicability problems that the profession is facing would be solved.

Under SSARS No. 8, submission of financial statements is defined as "presenting to a client or third party financial statements that the accountant has prepared either manually or through the use of computer software." Although practitioners will still have to use their professional judgment to determine if they have pre-

pared and presented a financial statement, this modification was the best way to address today's technological environment, while still maintaining a minimum level of service.

- Under SSARS No. 8, if an accountant submits financial statements to a client that are not expected to be used by a third party, the following communication options are available:

- Issuing a compilation report in accordance with the reporting requirements of SSARS No. 1.
- Documenting an understanding with entity through the use of an engagement letter, preferably signed by management, regarding the services to be performed and the limitations on the use of those financial statements.

The ARSC believes by offering these communication options when performing a compilation, the accountant will use his or her professional judgment about the type of communication options appropriate for the client, provide a quality service, and appropriately respond to the needs of clients.

SSARS No. 8 is effective for financial statements submitted after December 31, 2000.

## Reclassifications

Pursuant to 21 NCAC 8A .0301(b)(23), the following individuals have requested and been approved for inactive status from the Board. These individuals are no longer CPAs and therefore cannot use the title, "certified public accountant" and cannot be referred to as a "certified public accountant" in any representation whatsoever:

11/14/00	Kathryn Anne Rostollan	Charlotte, NC
11/15/00	Renee Harris Tooke	Greer, SC
11/17/00	Charles W. Hafner	Charlotte, NC
11/20/00	Kristi Linn Nykamp	Pineville, NC
11/27/00	Sharon Sowers Hope	Raleigh, NC
11/28/00	Benjamin Lewis Bradley, III	Fort Collins, CO

## IRS Tax Help Available



### Telephone Call

1-800-829-3676  
to obtain forms,  
instructions, and  
publications



### On-Line Access

[www.irs.gov](http://www.irs.gov)  
to search publica-  
tions, complete  
forms, and get help



### TaxFax Service Dial

703-368-9694  
from your fax  
machine to get up  
to 3 items per call



### Mail Write

Eastern Area  
Distribution Center  
PO Box 85074  
Richmond, VA  
3261-5074



### CD-Rom

#### Order

*IRS Publication 1796*  
and get tax forms, instruc-  
tions, and IRS bulletins on  
CD-Rom

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## Jurisdictions Make Licensee Information Available On-Line

As more boards of accountancy establish web sites, many boards are making their licensee and firm databases available on-line. The list below shows the 33 jurisdictions, including North Carolina, which have licensee and firm information available on-line.

Alabama  
Alaska  
Arizona  
Arkansas  
California  
Colorado  
Florida  
Georgia  
Idaho  
Illinois  
Iowa  
Kansas  
Kentucky  
Maryland  
Massachusetts  
Michigan

Montana  
New Jersey  
New York  
North Carolina  
North Dakota  
Ohio  
Oregon  
South Carolina  
South Dakota  
Tennessee  
Utah  
Vermont  
Washington  
West Virginia  
Wisconsin  
Wyoming

## UII Now Required on HUD Audited Financial Submissions

The Real Estate Assessment Center (REAC) of the US Department of Housing and Urban Development (HUD) recently announced that a unique independent public accountant identifier (UII) will be required on all audited financial submissions of HUD-assisted Multi-family projects (MFs) and Public Housing Authorities (PHAs).

A UII is a randomly generated, permanently assigned, five-digit number that HUD will use to identify the independent public accountant (IPA) offices that perform audit and attestation services for PHAs and MFs.

The UII will allow HUD to identify the IPA offices performing the audits and attestations for HUD-assisted properties. This information will permit REAC to select firms for a quality assurance review based on relative risk to HUD.

Each IPA office that performs audit and/or attestation services for a PHA or MF will need to obtain a UII. Only one UII will be assigned per IPA office; individuals within an office do not need to obtain a UII. However, if you are an individual practitioner, you will need to obtain a UII for your practice.

Before obtaining a UII, you must be registered with HUD's secure systems. If you do not have a user ID to access HUD's secure systems, you must apply for one.

Instructions to apply for and receive a user ID can be found at ([www.hud.gov/reac/tools/regis\\_instrc.html](http://www.hud.gov/reac/tools/regis_instrc.html)).

Instructions for obtaining a UII can be found by visiting the Quality Assurance Subsystem (QASS) web site ([www.hud.gov/reac/products/prodqass.html](http://www.hud.gov/reac/products/prodqass.html)).

## Certificates Issued

The following applications for certification were approved by the Board at its November 20, 2000, meeting:

Daniel Roberto Almazan	Keith Earl Horton	V. Elizabeth Presnell
Susan Jane Almeraz	Christi L. Ivens	Amanda Rebecca Price
Brandy Lynn Avera	Neldon L. Jarvis	Thomas Brent Quick
Richard Joseph Battle	Kelly J. Johnson	Franchon Lynette Randall
Patrick C. Beach	Liana Baldessari Johnson	Heather L. Raudenbush
Kenneth L. Beir	Margaret Denise Johnson	Jennifer Lynn Rhodes
Stacy Lee Bennick	Christopher Thomas Jones	Charles Hampton Roberts, III
Karl J. Beyer	Jane Crawford Jones	Ma. Rebecca Montelibano Robinson
Sequoya Santana Borgman	Stephen H. Jones	Brooke Marie Roetgerman
James Whittner Boyles, Jr.	St. John Myles Kelliher	Richard Brian Rozelle
Regina Johnson Brantley	Ashley Jennifer Khan	Ketie St. Louis
Paul Gerard Briggs	Valerie Davis Kiger	Heather Elizabeth Sawyers
Kellie C. Brown	David Thomas Kralovich	Kathleen Marie Schulze
Heather Ellen Buchanan	John Randy Lackey	Christine Ann Seigler
Eva D. Buckley	Brenda Lambert Lally	Mary-Beth Pleasant Sewells
Tracie Lynn Burch	E. Steven Lauer	Melanie Renee Shandick
Kelley P. Burke	Shelly Kristina Lee	Curt Benjamin Shaw
Ramona Pridgen Burns	Fang Liu	Amy Rae Shippy
Teresa Marie Cabe	Ginger Walsh Long	Candice Lea Simmons
Ruth Paltridge Campbell	Charryse R. Lucas	Lakeisha Sherrie Singleton
Kevin G. Canty	Thomas Philip Lutz	Laura Baker Smith
Mary B. Carlin	Rebekah Reith Madre	Sheryl Lynn Smith
Jeffrey R. Carper	John Lee Martin, II	Charles Franklin Snow
Elizabeth Cannon Chanter	Bharti Mathur	Kenneth R. Sossoman
Marilyn L. Charles	Katie Smith Matthews	Cari F. Stackpole
Michael Clark, Jr.	Kevin Michael McColgan	Sarah Elizabeth Standley
Brian David Conner	Jenna Leigh McPartland	Sara E. Stebbins
Tyrone Yamani Cox	Windi H. Measimer	Shannon Coyle Sykes
E. Reid Craig	Amy Elizabeth Mills	Zohreh Taraz
Lydia Claire Custer	Preston Hays Minor	Jolie Michelle Taylor
Kenneth Ray Diggins	A. Amanda Abbott Mixon	Travis Nathan Tenney
Pamela Denise Dotson	Betsy Brewer Moore	Sandi Ozment Thorman
Richard Stephen Edmonds	Dee Rogers Moore	Susan L. Toppin
Michael Andrew Ek	Robert Merle Moore, Jr.	Amy Phillips Torvinen
Amy Lynn Embry	Ashley Carlyle Morris, Jr.	Richard Tritel
Cynthia A. Esfeld	Marcy Maloney Morrison	Dorothy Martinelli Velez
Cheyenne F. Folland	Stephen Arthur Morrow	Kenneth Lloyd Welch
Jackie Lynn Free	Kenneth Wayne Mullins	Eric Dale Wheatley
Hayxa Garrido	Keith Gregory Muncy	Sharon Parker Whelan
Christopher Adam Goebel	John Kennard Nance	Domeica Davis White
Richard Cloyd Greene	Georgette Cecelia Nicholas	Jennifer Paige Whitlow
Dewey Hobson Greer, III	John Nicolson	Cherie Jill Williams
Paul C. Gunson	Eric Jermaine Norman	Tamara Leigh Williams
Scott Michael Gurvis	Michael Eugene O'Neal	Bobbi Michelle Wilson
Kenza Ruth Harleson	Kristianne Fowler Paczkowski	Robert Joseph Wilson
Dale Russell Hartzel	Earl Franklin Parks, Jr.	Kevin Witriol
Michael William Head	Maurice B. Parra	Stanley Zane Yarbrow
Jeffrey Thomas Hendrickson	Frances J. Pearce	Jason Thomas Yaudes
Wendell Lewis Hendrix	Katharine Seichler Phillips	Thomas R. Ziegler
Carole Holly Hill		



# Amended Statute Effective January 1, 2001

In July 1997, the North Carolina General Assembly amended North Carolina General Statute (NCGS) 93-12(5) to state that after December 31, 2000, an individual must have satisfactorily completed at least 150 hours of college-level coursework including a bachelors degree with a concentration in accounting before being eligible for certification as a North Carolina CPA.

The amended statute, which is applicable to applications for certificates of qualification received after December 31, 2000, reads as follows:

## **NCGS 93-12 Board of Certified Public Accountants**

(5) To issue certificates of qualification admitting to practice as certified public accountants, each applicant who, having the qualifications herein specified, has passed an examination to the satisfaction of the Board, in "accounting," "auditing," "business law," and other related subjects.

A person is eligible to take the examination given by the Board, or to receive a certificate of qualification to practice as a certified public accountant, if the person is a citizen of the United States, has declared the intention of becoming a citizen, is a resident alien, or is a citizen of a foreign jurisdiction which extends to citizens of this State like or similar privileges to be examined or certified, is 18 years of age or over, and is of good moral character.

To be eligible to take the examination given by the Board, a person shall submit evidence satisfactory to the Board that the person holds a bachelors degree from a college or university that is accredited by one of the regional accrediting associations or from a college or university determined by the Board to have standards that are substantially equivalent to a regionally accredited institution. The degree studies shall include a concentration in accounting as prescribed by the Board or shall be supplemented

with courses that are determined by the Board to be substantially equivalent to a concentration in accounting.

The Board may, in its discretion, waive the education requirement of any candidate if the Board is satisfied from the result of a special written examination given the candidate by the Board to test the candidate's educational qualifications that the candidate is as well qualified as if the candidate met the education requirements specified above. The Board may provide by regulation for the general scope of such examinations and may obtain such advice and assistance as it deems appropriate to assist it in preparing, administering and grading such special examinations.

To be eligible to receive a certificate of qualification to practice as a certified public accountant, a person shall submit evidence satisfactory to the Board that:

a. The person has completed 150 semester hours and received a bachelors degree with a concentration in accounting and other courses that the Board may require from a college or university that is accredited by a regional accrediting association or from a college or university determined by the Board to have standards that are substantially equivalent to those of a regionally accredited institution.

b. The person has the endorsement as to the person's eligibility of three certified public accountants who currently hold licenses in any state or territory of the United States or the District of Columbia.

c. The person has one of the following:

1. One year's experience in the field of accounting under the direct supervision of a certified public accountant who currently holds a valid license in any state or territory of the United States or the District of Columbia.

2. Four years of experience teaching accounting in a four-year college or university accredited by one of the

regional accrediting associations or in a college or university determined by the Board to have standards substantially equivalent to a regionally accredited institution.

3. Four years of experience in the field of accounting.

4. Four years of experience teaching college transfer accounting courses at a community college or technical institute accredited by one of the regional accrediting associations.

5. Any combination of such experience determined by the Board to be substantially equivalent to the foregoing.

The Board may permit persons otherwise eligible to take its examinations and withhold certificates until the person has had the required experience.

*For additional information regarding NCGS 93-12(5), visit the Board's web site ([www.state.nc.us/cpabd](http://www.state.nc.us/cpabd)) and click on the "Information on the 150-hour Requirement," link.*

## **2001 Board Meetings**

January 22  
February 19  
March 16  
April 23  
May 21  
June 25  
July 23  
August 20  
September 18  
October 22  
November 19  
December 18

All Board meetings are held at the Board's offices and are open to the public. However, under State law, some portions of the meetings are closed to the public.

# Amended Rules Effective January 1, 2001

In November 1998, the Board conducted a public rule-making hearing to amend the North Carolina Accountancy Rules. Although most of the changes were effective April 1, 1999, two of the amended rules have an effective date of January 1, 2001.

The amended rules read as follows:

## 8A.0309 CONCENTRATION IN ACCOUNTING

(a) A concentration in accounting shall include:

(1) at least 30 semester hours, or the equivalent in quarter hours, of undergraduate accountancy courses which shall include no more than six semester hours of accounting principles and no more than three semester hours of business law; or

(2) at least 20 semester hours or the equivalent in quarter hours, of graduate accounting courses that are open exclusively to graduate students; or

(3) a combination of undergraduate and graduate courses which would be equivalent to Subparagraph (1) or (2).

(b) In recognition of differences in the level of graduate and undergraduate courses, one semester (or quarter) hour of graduate study in accounting shall be considered the equivalent of one and one-half semester (or quarter) hours of undergraduate study in accounting.

(c) Up to four semester hours, or the equivalent in quarter hours, of graduate income tax courses completed in law schools may count toward the semester hour requirement of Paragraph (a) of this Rule.

(d) Where, in the Board's discretion, an accounting course duplicates another course previously taken, only the semester (or quarter) hours of one of the courses shall be counted in determining if the applicant has a concentration in accounting.

(e) Accounting courses include such courses as principles courses at the elementary, intermediate and advanced levels; managerial accounting; business law; cost accounting; fund accounting; auditing; and taxation. There are many college courses offered that would be helpful in the practice of accountancy, but are not included in the definition of a concentration in accounting. Such courses include business finance, business management, computer science, economics, writing skills, accounting internships, and CPA exam review.

(f) A candidate who has conditional credit prior to January 1, 2001, may continue to apply to sit for the examination as long as the conditional credit is valid. A candidate who no longer has valid conditional credit after January 1, 2001, shall be required to meet all education requirements in effect at the time of the candidate's subsequent application.

## 21 NCAC 8F .0410 EDUCATION REQUIRED OF CANDIDATES FOR CPA CERTIFICATION

(a) G.S. 93-12(5)(a) sets forth the education required of candidates applying for CPA certification. The 150 semester hours required shall include a concentration in accounting, as defined by 21 NCAC 8A .0309, and other courses as required by the Board as follows: 24 semester hours of coursework which shall include one three semester hour course from at least eight of the following ten fields of study:

- (1) communications;
- (2) computer technology;
- (3) economics;
- (4) ethics;
- (5) finance;
- (6) humanities/social science;
- (7) international environment;
- (8) law;
- (9) management; or
- (10) statistics.

(b) Anyone applying for CPA certification who holds a Master's or more advanced degree in accounting, tax law, economics, finance, business administration, or a law degree with an emphasis in taxation or accounting from an accredited college or university or the equivalent thereof shall be in compliance with G.S. 93-12(5)(a).

## Taxpayer Alert

The North Carolina Department of Revenue (NCDOR) recently announced that the following software developers are not authorized to produce North Carolina tax forms in Year 2001:

Aatrix Software  
Coopers & Lybrand  
DA Bailey & Sons Publishing Co.  
Federal Liaison Services  
Form IQ  
Parsons Technology  
Paycor  
The Payroll People  
Pencil Pushers  
SCS Compute  
TREC Software

According to the NCDOR, tax forms that are generated using unapproved software cannot be processed through the NCDOR's automated processing equipment and will be rejected.

Taxpayers who submit forms from unauthorized software companies will be asked to resubmit original NCDOR forms or forms generated by an authorized software developer. In addition, any refund due may be delayed until the form is processed.

Applications for the May 2001 Uniform CPA Examination are now available. Please call the toll-free application line (1-800-211-7930) to request an application.

# North Carolina State Board of CPA Examiners

## Directory of Board Services

<b>Main Telephone Number</b>	(919) 733-4222	
<b>Fax Number</b>	(919) 733-4209	
<b>Toll-Free Application Line</b>	1-800-211-7930	(for requesting exam & licensing applications)
<b>Mailing Address</b>	PO Box 12827	Raleigh, NC 27605-2827
<b>Physical Address</b>	1101 Oberlin Road, Suite 104	Raleigh, NC 27605-1169
<b>Web Site</b>	<a href="http://www.state.nc.us/cpabd">http://www.state.nc.us/cpabd</a>	
<b>Office Hours</b>	Mon. - Fri., 8 a.m. - 5 p.m.	(closed on State holidays)

Please use the following directory to correctly identify the person to contact to receive prompt service from the Board. If the person you need to speak with is unavailable, you may leave a message on his or her voice mail or you may press "0" to reach the receptionist.

<b>Administrative Services</b>	<b>(accounting, purchasing, mailing labels &amp; lists)</b>	
Felecia F. Ashe	(919) 733-4223	feleciaa@bellsouth.net
<b>Communications</b>	<b>(newsletter, web site, press releases)</b>	
Lisa R. Hearne, Manager	(919) 733-4208	lhearne@bellsouth.net
<b>Examinations</b>	<b>(exam applications, general exam information)</b>	
Judith E. Macomber, Manager	(919) 733-4224	jmacombe@bellsouth.net
Phyllis W. Elliott	(919) 733-4224	pwelliot@bellsouth.net
<b>Executive Director</b>	<b>(Board meetings, public hearings, rule-making requests)</b>	
Robert N. Brooks	(919) 733-1425	rnbrooks@bellsouth.net
<b>Licensing</b>	<b>(general licensing information)</b>	
Buck Winslow, Manager	(919) 733-1421	buckwins@bellsouth.net
<b>Licensing</b>	<b>(CPE, SQR, firm registrations &amp; renewals)</b>	
Lynn Wyatt	(919) 733-1423	lynnwyat@bellsouth.net
<b>Licensing</b>	<b>(CPA certificate applications &amp; renewals)</b>	
Alice G. Steckenrider	(919) 733-1422	alicegst@bellsouth.net
<b>Professional Standards</b>	<b>(ethics complaints, declaratory rulings, disciplinary hearings)</b>	
Ann J. Hinkle, Manager	(919) 733-1426	ahhinkle@bellsouth.net
Marie Moss	(919) 715-2455	mariemos@bellsouth.net
<b>Receptionist</b>		
Karen Carlile	(919) 733-4222	kcarlile@bellsouth.net

# State Board of CPA Examiners

## Board Members

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## Address Change? Let Us Know!

Certificate Holder \_\_\_\_\_  
Last name Jr./III First Middle

Certificate No. \_\_\_\_\_ Send Mail to \_\_\_\_ Home \_\_\_\_ Business

New Home Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

CPA Firm/Business Name \_\_\_\_\_

New Bus. Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Telephone: Bus. ( ) \_\_\_\_\_ Home ( ) \_\_\_\_\_

Bus. fax ( ) \_\_\_\_\_ E-mail address \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

**Mail to: NC State Board of  
CPA Examiners  
PO Box 12827  
Raleigh, NC 27605-2827**

**Fax to: (919) 733-4209  
Attn: Licensing  
or  
Examinations**

Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 8J .0107.